General Assembly

Distr.: General
8 July 2015

Sixty-ninth session
Agenda item 130

Resolution adopted by the General Assembly on 25 June 2015

[*on the report of the Fifth Committee (A/69/688/Add.1)*]

69/249. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Recalling its resolutions 68/19 B of 30 June 2014 and 69/249 A of 29 December 2014,

Having considered the financial report and audited financial statements for the 12-month period from 1 July 2013 to 30 June 2014 and the report of the Board of Auditors on United Nations peacekeeping operations,[2] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2014[3] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[4]

1. *Accepts* the financial report and audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2013 to 30 June 2014;[2]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[5]

3. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[4]

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

---

[1] Resolution 69/249, in section VI of the *Official Records of the General Assembly, Sixty-ninth Session, Supplement No. 49* (A/69/49), vol. I, becomes resolution 69/249 A.

[2] *Official Records of the General Assembly, Sixty-ninth Session, Supplement No. 5*, vol. II (A/69/5 (Vol. II)).

[3] A/69/781.

[4] A/69/838.

[5] *Official Records of the General Assembly, Sixty-ninth Session, Supplement No. 5*, vol. II (A/69/5 (Vol. II)), chap. II.

Please recycle

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2014;[3]

6. *Requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;

7. *Also requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;

8. *Further requests* the Secretary-General to provide, in his next report on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken;

9. *Expresses concern* about the continued weaknesses in the areas of budget formulation and implementations, asset management, travel management, procurement and contracting, management of construction projects, information and communications technology and the global field support strategy, and in this regard requests the Secretary-General to continue his efforts to address these weaknesses, as a matter of priority, taking into account the comments, observations and recommendations of the Board of Auditors;

10. *Requests* the Secretary-General to continue his efforts to hold staff members accountable, in particular senior managers, for mismanagement and poor decision-making leading to financial loss for the Organization.

97th plenary meeting
25 June 2015